

Inspector General

United States
Department of Defense



American Recovery and Reinvestment Act Projects
at the California Army National Guard and
the Wisconsin Army National Guard

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Acronyms and Abbreviations

ARNG	Army National Guard
CA ARNG	California Army National Guard
FAD	Funding Authorization Document
QMAD	Quantitative Methods and Analysis Division
WI ARNG	Wisconsin Army National Guard



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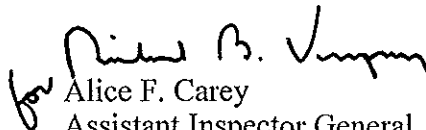
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MEMORANDUM FOR AUDITOR GENERAL, DEPARTMENT OF THE ARMY
CHIEF, NATIONAL GUARD BUREAU
COMMANDING GENERAL, CALIFORNIA ARMY
NATIONAL GUARD
COMMANDING GENERAL, WISCONSIN ARMY
NATIONAL GUARD

SUBJECT: American Recovery and Reinvestment Act Projects at the California Army
National Guard and the Wisconsin Army National Guard
(Report No. D-2011-039)

We are providing this report for your information and use. California Army National Guard and Wisconsin Army National Guard personnel adequately planned, funded, initially executed, and tracked and reported on four projects to ensure the appropriate use of Recovery Act funds. We performed this audit in response to the requirement of Public Law 111-5, "American Recovery and Reinvestment Act of 2009," February 17, 2009. No written response to this report was required, and none was received. No additional comments are required.

We appreciate the courtesies extended to the staff. Please direct questions to Donald A. Bloomer at (703) 604-8863 (DSN 664-8863).


for Alice F. Carey
Assistant Inspector General
Readiness, Operations, and Support



Results in Brief: American Recovery and Reinvestment Act Projects at the California Army National Guard and the Wisconsin Army National Guard

What We Did

Our objective was to evaluate DoD's implementation of Public Law 111-5, "American Recovery and Reinvestment Act of 2009," February 17, 2009 (Recovery Act). Specifically, we reviewed the planning, funding, initial execution, and tracking and reporting of four projects valued at \$12 million for the California Army National Guard and the Wisconsin Army National Guard to ensure the appropriate use of Recovery Act funds.

What We Found

Personnel at the California Army National Guard and the Wisconsin Army National Guard justified four Recovery Act projects valued at \$12 million. Further, personnel at both installations complied with the Recovery Act's accountability and transparency goals.

California Army National Guard and Wisconsin Army National Guard personnel properly planned the four projects reviewed, including supporting the need for the projects. Also, personnel at both installations appropriately distributed Recovery Act funds. The funding authorization documents properly identified the funds as Recovery Act. California Army National Guard and Wisconsin Army National Guard personnel initially executed projects in accordance with Recovery Act requirements. Three of the four projects we reviewed were executed in accordance with State contracting requirements, and the remaining project was executed in accordance with Federal contracting requirements. In addition, California Army National Guard and Wisconsin Army National Guard personnel had adequate procedures in

place to track and report on Recovery Act projects at the installations. Specifically, both installations had plans in place to report on the projects and post the information on a Web site available to the public in accordance with the Recovery Act.

What We Recommend

This report contains no recommendations.

Management Comments

We do not require a written response to this report. Therefore, we are publishing it in final form.

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Introduction

Objective

Our objective was to evaluate DoD’s implementation of Public Law 111-5, “American Recovery and Reinvestment Act of 2009,” February 17, 2009 (Recovery Act). Specifically, we reviewed the planning, funding, initial execution, and tracking and reporting of four projects valued at \$12 million at the California Army National Guard (CA ARNG) and the Wisconsin Army National Guard (WI ARNG) to ensure the appropriate use of Recovery Act funds. See Appendix A for a discussion of our scope and methodology.

Recovery Act Background

In passing the Recovery Act, Congress provided supplemental appropriations to preserve and create jobs; promote economic recovery; assist those most impacted by the recession; provide investments to increase economic efficiency by spurring technological advances in science and health; and invest in transportation, environmental protection, and other infrastructure. The Recovery Act also established unprecedented efforts to ensure the responsible distribution of funds for its purposes and to provide transparency and accountability of expenditures by informing the public of how, when, and where tax dollars were being spent. Further, the Recovery Act states that the President and heads of the Federal departments and agencies were to expend these funds as quickly as possible, consistent with prudent management. Criteria for planning and implementing the Recovery Act are listed in Appendix B.

DoD received approximately \$6.6 billion¹ in Recovery Act funds for projects that support the purposes of the Act. The Army National Guard (ARNG) received approximately \$315.3 million for Recovery Act projects. See Table 1 for the specific amounts allocated to each appropriation.

Table 1. Recovery Act Appropriations for Army National Guard

Appropriation	Amount (millions)
Operation and Maintenance	\$265.3
Military Construction	50.0
Total	\$315.3

Of the \$265.3 million appropriated to Operations and Maintenance, the ARNG allocated approximately \$9.8 million to the CA ARNG and \$6.3 million to the WI ARNG.

¹The \$6.6 billion does not include \$4.6 billion for the U.S. Army Corps of Engineers, \$555 million for the Homeowners Assistance Fund, or \$260.5 million that was rescinded on August 10, 2010, by Public Law 111-226, Title III, and “Rescissions.”

In addition, ARNG allocated to the CA ARNG approximately \$1.3 million of the \$50.0 million appropriated to Military Construction. We reviewed two projects at the CA ARNG and two projects at the WI ARNG with a combined value of approximately \$12 million. See Table 2 for a comprehensive list of the projects reviewed and the funds allocated to each.

Table 2. Projects Reviewed at California and Wisconsin Army National Guards

Title	Number	Method Of Execution	Cost Estimate (\$000)
<u>California Army National Guard Projects</u>			
Renovation (Roof, HVAC, Interior & Exterior, Paint Break room) Santa Ana	06E9026	State Contract	\$1,500
Upgrade Building Systems Hangar Roof, Los Alamitos	06L9002	Federal Contract	7,121
Total of Recovery Act Funds Allocated to Projects Reviewed at the CA ARNG			\$8,621
<u>Wisconsin Army National Guard Projects</u>			
Upgrade Admin Building Camp Williams 200 Area (Energy SystemS)	5520090040	State Contract	\$2,255
Upgrade Madison Hangar Pods 7 and 8	5520090031	State Contract	1,180
Total of Recovery Act Funds Allocated to Projects Reviewed at the WI ARNG			\$3,435
Total of Projects Reviewed at the CA ARNG and the WI ARNG			\$12,056

The CA ARNG and the WI ARNG are headquartered at Sacramento, California, and Madison, Wisconsin, respectively. The National Guard serves different missions as necessary. During Federal missions, the National Guard “provide[s] properly trained and equipped units for prompt mobilization for war, National emergency or as otherwise needed.” During State emergencies, the National Guard “provide[s] trained and disciplined forces for domestic emergencies.”

The Recovery Act projects managed by the CA ARNG were executed under one State contract and one Federal contract. The Recovery Act projects managed by the WI ARNG were executed under two State contracts. To govern the three State contracts,

the National Guard Bureau and the States entered into a “Special Military Cooperative Agreement (Cooperative Agreement).” The CA ARNG entered into its agreement in June 2009, and the WI ARNG entered into its agreement in July 2009. The Cooperative Agreement establishes terms, conditions, and policy and administrative procedures for executing Recovery Act projects and reimbursing the State with Federal funds. CA ARNG followed Federal contracting procedures to execute the one Federal contract.

Review of Internal Controls

The CA ARNG and the WI ARNG internal controls over the planning, funding, initial execution, and tracking and reporting of the four Recovery Act projects subject to our review were effective as they applied to the audit objectives.

California and Wisconsin Army National Guards Met the Recovery Act's Goals of Accountability and Transparency

CA ARNG and WI ARNG personnel justified the four projects valued at \$12 million and met the Recovery Act's goals of accountability and transparency. The CA ARNG and the WI ARNG properly planned, funded, and initially executed the four Recovery Act projects reviewed—two at CA ARNG and two at WI ARNG. Additionally, the CA ARNG and the WI ARNG had procedures in place to track and report on the projects as required by the Recovery Act.

Projects Adequately Planned

CA ARNG and WI ARNG personnel properly planned the four projects reviewed. Each of the projects included a justification that supported the need for the projects on its project request form. Personnel at the installations also performed an economic analysis for each project to ensure that it used the most cost-effective method.

California Army National Guard Properly Planned Santa Ana and Los Alamitos Projects

CA ARNG personnel appropriately planned the two Recovery Act projects, "Renovation (Roof, HVAC, Interior & Exterior Paint, Break room) Santa Ana" and "Upgrade Building Systems Hangar Roof, Los Alamitos." Personnel at the CA ARNG also provided the proper planning documentation for the projects. For the Santa Ana project, personnel at CA ARNG provided a project description on the National Guard Bureau Form 420-R, "OMNG [Operations and Maintenance National Guard] Project Request" supporting the need for the project. Specifically, the Santa Ana project will assist the CA ARNG by bringing the facility into compliance with current industrial and safety codes.

For the Los Alamitos project, personnel at the CA ARNG provided a project description on the DD Form 1391, "Military Construction Project Data," supporting the need for the project. The DD Form 1391 states that the project is being executed because the roof, windows, heating, ventilating, and air conditioning systems need replacing to prevent further deterioration, comply with industrial health and safety codes, and improve energy efficiency. CA ARNG personnel completed an economic analysis for both projects and determined that it was cost-effective to renovate the Santa Ana facility by adding a larger work bay to accommodate larger vehicles and to renovate the Los Alamitos facility to bring the building in compliance with current industrial health and safety codes.

Wisconsin Army National Guard Properly Planned Camp Williams 200 Area and Madison Hangar Pods 7 and 8 Projects

WI ARNG personnel properly planned the two Recovery Act projects, "Upgrade Admin Building Camp Williams 200 Area (Energy [SysTEMS])" and "Upgrade Madison Hangar Pods 7 and 8." Personnel at the WI ARNG also provided a project description on the National Guard Bureau Form 420-R that supported the need for the projects.

Specifically, personnel at the WI ARNG reported that the Administration Building Camp Williams 200 Area was constructed in 1940 and consists of a concrete masonry unit exterior wall and rafter roof. The building needed upgrading because the walls were not insulated and there was little or no insulation in the attic. Personnel at the WI ARNG planned “to upgrade Madison Hangar Pods 7 and 8 because the existing facility was severely undersized and unable to accommodate their new UH-60 Blackhawk helicopters.” In addition, “the space was not insulated, had poor lighting, and included a heating system that had been deactivated for years.”

WI ARNG personnel completed an economic analysis on each project that determined it was most cost-effective to renovate Administration Building Camp Williams 200 Area and Madison Hangar Pods 7 and 8. Also, the economic analysis determined that renovating 14 buildings of the Camp Williams 200 Area would provide personnel with an administrative facility at a centralized location within the State to perform processing functions related to the State. Finally, renovating Hangar Pods 7 and 8 would provide personnel with increased safety and meet the project objective to provide an 11,821 square foot maintenance and storage hangar.

Recovery Act Funds Appropriately Distributed for Projects

The California Army National Guard and the Wisconsin Army National Guard properly distributed the Recovery Act funds allocated to the installations. The funding authorization documents (FADs) properly identified the funds as Recovery Act, and both installations have plans in place to use bid savings² in accordance with Office of the Under Secretary of Defense (Comptroller), “Project Cost Variations during Execution of American Recovery and Reinvestment Act Expenditure Plans for Infrastructure Investments,” May 7, 2009.

Proper Distribution of Recovery Act Funds at the California Army National Guard

Comptroller personnel at the National Guard Bureau properly distributed Recovery Act funds to the CA ARNG for the execution of Recovery Act projects. Comptroller personnel sent the Facilities Sustainment, Restoration, and Modernization and Military Construction funds to the CA ARNG in two separate FADs for the Santa Ana and Los Alamitos projects, respectively. The National Guard Bureau sent the Facilities Sustainment, Restoration, and Modernization funds on May 1, 2009, and the Military Construction funds on January 3, 2010. The FADs sent to the CA ARNG properly identified the funds as “Recovery Act funds.” The CA ARNG bid savings were applied to other previously approved Recovery Act projects that contracted above estimates. Personnel at the CA ARNG completed this step in accordance with the memorandum from the Office of the Under Secretary of Defense (Comptroller), “Project Cost Variations during Execution of American Recovery and Reinvestment Act Expenditure Plans for Infrastructure Investments,” May 7, 2009.

² Bid Savings are created when a bid comes in lower than budget.

Proper Distribution of Recovery Act Funds at the Wisconsin Army National Guard

Comptroller personnel at the National Guard Bureau properly used a FAD to distribute Recovery Act funds to the WI ARNG on May 1, 2009, and May 12, 2009. The FAD properly identified the funds as “Recovery Act funds.” WI ARNG personnel applied bid savings to other previously approved Recovery Act projects that contracted above estimates. WI ARNG personnel completed this step in accordance with the memorandum from the Office of the Under Secretary of Defense (Comptroller), “Project Cost Variations during Execution of American Recovery and Reinvestment Act Expenditure Plans for Infrastructure Investments,” May 7, 2009.

Projects Initially Executed in Accordance With Requirements

CA ARNG and WI ARNG personnel initially executed projects in accordance with Recovery Act requirements. Three of the four projects we reviewed were executed in accordance with State contracting requirements, and the remaining project was executed in accordance with Federal contracting requirements.

California Army National Guard Properly Executed the Santa Ana and Los Alamitos Projects

CA ARNG personnel issued one State contract and one Federal contract for the Recovery Act projects we reviewed. For the State-executed contract, personnel at the CA ARNG used State procurement laws to govern the contracts in accordance with the Cooperative Agreement. Personnel at the CA ARNG executed the Federal project according to Federal procedures as required in the Recovery Act. CA ARNG personnel posted the project to the Federal Business Opportunities Web site. The solicitation mechanisms the CA ARNG personnel used for the State and Federal projects promoted transparency of Recovery Act funds.

Wisconsin Army National Guard Properly Executed Projects for Camp Williams 200 Area and Madison Hangar Pods 7 and 8

WI ARNG personnel issued State contracts for the two Recovery Act projects we reviewed. Personnel at the WI ARNG used State procurement laws to govern the contracts in accordance with the cooperative agreement. The State solicitation mechanism used to solicit the two projects promotes transparency of Recovery Act funds by making the bids available to the public.

Procedures Were in Place to Track and Report on Projects

CA ARNG and WI ARNG personnel had adequate procedures in place to track and report on Recovery Act projects at the installations. Specifically, both installations had plans in place to report on projects in accordance with Section 1512 of the Recovery Act.

California Army National Guard Adequately Tracked and Reported on Santa Ana and Los Alamitos Projects

CA ARNG personnel had adequate procedures in place to track and report on projects. The CA ARNG had quality assurance plans in place to help evaluate whether contractors met the performance standards. As part of the quality assurance plan, the CA ARNG assigned a Quality Control Inspector to ensure the work was completed according to design specifications and contract requirements. In addition, personnel at the CA ARNG held progress meetings each month to ensure the project remained on schedule and the work met design specifications and contract requirements. The Contractor, Program Manager, Quality Control Inspector, and the representatives from the architecture and engineering firm attended those meetings. The Project Manager collected information from the contractors to compile the report required under Section 1512 of the Recovery Act and posted the report on <https://www.federalreporting.gov>.

Wisconsin Army National Guard Adequately Tracked and Reported on Camp Williams 200 Area and Madison Hangar Pods

WI ARNG personnel had adequate procedures in place to track and report projects and had a quality assurance plan in place to help ensure that contracting procedures, quality control, and timelines were met. The State of Wisconsin Division of State Facilities ensured that contractors used procedures set forth in the scope of work. In addition to monitoring the contractors, the Department of Military Affairs compiled the report required under Section 1512 of the Recovery Act and provided the report to the Office of Recovery and Reinvestment for posting on <https://www.federalreporting.gov>.

Appendix A. Scope and Methodology

We conducted this audit from February 2010 to March 2011 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence and provide a reasonable basis for our conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions.

Scope

The Army National Guard received \$315.3 million in Recovery Act funds for Operations and Maintenance and Military Construction. Of the \$315.3 million, \$9.8 million was allocated to the CA ARNG and \$6.3 million to the WI ARNG. We assessed four projects to determine whether personnel at the CA ARNG and the WI ARNG complied with the Recovery Act, Office of Management and Budget Memorandum M-09-15, “Updated Implementing Guidance for the American Recovery and Reinvestment Act of 2009,” April 3, 2009, and the Special Military Cooperative Agreement. With the assistance of the Quantitative Methods and Analysis Division (QMAD) of the DoD OIG, we selected two projects at the CA ARNG and two projects at the WI ARNG to review.

During our visit to the CA ARNG and the WI ARNG, we interviewed the Construction Facilities Management Officers and the United States Property and Fiscal Officers. In addition, we interviewed personnel at each installation who play a role in the execution of Recovery Act funds. Specifically, at the CA ARNG we interviewed personnel from the Facilities, Operation and Maintenance Division; Comptroller Office; and the Plans, Programming, and Construction Division. At the WI ARNG, we interviewed personnel from the Planning and Programming Branch, the Project Management Branch, and the State Budgeting Office. Additionally, we obtained supporting documentation, including the National Guard Bureau Form 420-R, “OMNG Project Request,” the DD Form 1391, justifications, contract documents, and funding reports. We provided our preliminary results to personnel at the CA ARNG and the WI ARNG.

Methodology

Before selecting DoD Recovery Act projects for audit, QMAD analyzed all DoD agency-funded projects, locations, and contracting oversight organizations to assess the risk of waste, fraud, and abuse associated with each project. QMAD selected most audit projects and locations using a modified Delphi technique, which allowed them to quantify the risk based on expert auditor judgment as well as other quantitatively developed risk indicators. QMAD used information collected from all projects to update and improve the risk assessment model. QMAD selected 83 projects with the highest risk rankings; auditors chose some additional projects at the selected locations.

QMAD used additional predictive analytic techniques for two other special cases: (1) projects performed jointly with State National Guard units in the 50 States and (2) public works projects funded directly through the U.S. Army Corps of Engineers. QMAD factored in workload volume, proposed costs, geographic districts, and U.S. Army Corps

of Engineers districts and regions in evaluating the relative risk of problems with oversight and completion.

QMADE did not use classical statistical sampling techniques that would permit generalizing results to the total population because there were too many potential variables with unknown parameters at the beginning of this analysis. The predictive analytic techniques employed provided a basis for logical coverage not only of Recovery Act dollars being expended, but also of types of projects and types of locations across the Military Services, Defense agencies, State National Guard units, and public works projects managed by the U.S. Army Corps of Engineers.

Use of Computer-Processed Data

During our visit to both installations, the team reviewed the project request forms generated by the PRIDE Web to verify that each form contained a justification for each project. We tested the accuracy of the PRIDE Web data by comparing the projects contained on the forms with the list of projects approved for Recovery Act funding in the DoD Expenditure Plan.

Reliability of Data at the California Army National Guard

We relied on computer-processed data from BIDSsync, Standard Army Finance Information System, and the California State Accounting and Reporting System. BIDSsync helps agencies organize, automate, and manage their procurement and purchasing processes. We verified that the information posted to BIDSsync matched the data contained in the hard copy contract files.

Reliability of Data at the Wisconsin Army National Guard

We relied on computer-processed data from WISBuild, Consolidated Armory Stores and Tuition Grant System, and WESSTEM 360. The WI ARNG Department of Administrator Services publicizes solicitation information for the projects executed on WISBuild. The WISBuild system is a secure State Web site used to manage activities related to State building projects. The WISBuild system includes the solicitation documents along with the project specifications. We verified that the information posted to WISBuild matched the data contained in the contract. The information contained in WISBuild can be viewed by the public and by other bidders. Payments made on the Recovery Act projects are tracked through the Consolidated Armory Stores and Tuition Grant System.

We determined that the data were sufficiently reliable for our audit purposes.

Prior Audit Coverage

The Government Accountability Office, the Department of Defense Inspector General, and the Military Departments have issued reports and memoranda discussing DoD projects funded by the Recovery Act. You can access unrestricted reports at <http://www.recovery.gov/accountability>.

Appendix B. Recovery Act Criteria and Guidance

The following list includes the primary Recovery Act criteria and guidance (notes appear at the end of the list) and State guidance for California and Wisconsin:

- U.S. House of Representatives Conference Committee Report 111-16, “Making Supplemental Appropriations for Job Preservation and Creation, Infrastructure Investment, Energy Efficiency and Science, Assistance to the Unemployed, and State and Local Fiscal Stabilization, for the Fiscal Year Ending September 30, 2009, and for Other Purposes,” February 12, 2009
- Public Law 111-5, “American Recovery and Reinvestment Act of 2009,” February 17, 2009
- OMB Memorandum M-09-10, “Initial Implementing Guidance for the American Recovery and Reinvestment Act of 2009,” February 18, 2009
- OMB Bulletin No. 09-02, “Budget Execution of the American Recovery and Investment Act of 2009 Appropriations,” February 25, 2009
- White House Memorandum, “Government Contracting,” March 4, 2009
- White House Memorandum, “Ensuring Responsible Spending of Recovery Act Funds,” March 20, 2009
- OMB Memorandum M-09-15, “Updated Implementing Guidance for the American Recovery and Reinvestment Act of 2009,” April 3, 2009¹
- OMB Memorandum M-09-16, “Interim Guidance Regarding Communications With Registered Lobbyists About Recovery Act Funds,” April 7, 2009
- OMB Memorandum M-09-19, “Guidance on Data Submission under the Federal Funding Accountability and Transparency Act (FFATA),” June 1, 2009
- OMB Memorandum M-09-21, “Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009,” June 22, 2009²
- OMB Memorandum M-09-24, “Updated Guidance Regarding Communications with Registered Lobbyists About Recovery Act Funds,” July 24, 2009
- OMB Memorandum M-09-30, “Improving Recovery Act Recipient Reporting,” September 11, 2009

- OMB Office of Federal Procurement Policy, “Interim Guidance on Reviewing Contractor Reports on the Use of Recovery Act Funds in Accordance with FAR Clause 52.204-11,” September 30, 2009²
- OMB Memorandum M-10-08, “Updated Guidance on the American Recovery and Reinvestment Act – Data Quality, Non-Reporting Recipients, Reporting of Job Estimates,” December 18, 2009
- California Department of General Services, Office of Legal Services, “State Contract Manual ,” October 2005
- Department of Administration, Wisconsin Administrative Code, May 2006

Notes

¹ Document provides Government-wide guidance for carrying out programs and activities enacted in the Recovery Act. The guidance states that the President’s commitment is to ensure that public funds are expended responsibly and in a transparent manner to further job creation, economic recovery, and other purposes of the Recovery Act.

² Document provides Government-wide guidance for carrying out the reporting requirements included in section 1512 of the Recovery Act. The reports will be submitted by recipients beginning in October 2009 and will contain detailed information on the projects and activities funded by the Recovery Act.

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Inspector General Department of Defense